

**STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769**

**Paul D. Joyce, CPA
State Examiner**

FINANCIAL STATEMENT AND
FEDERAL COMPLIANCE AUDIT REPORT
OF
EASTERN GREENE SCHOOLS
GREENE COUNTY, INDIANA
July 1, 2022 to June 30, 2024



FILED

04/01/2025



Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

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April 1, 2025

To: The Officials of the Eastern Greene Schools
Eastern Greene Schools
Greene County, Indiana

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of Eastern Greene Schools. We have reviewed the audit report opined upon by Crowe LLP, Independent Public Accountants, for the period July 1, 2022 to June 30, 2024. Per the *Independent Auditor's Report*, the financial statement referred to above present fairly, in all material respects, the cash and investment balances of the School Corporation as of June 30, 2024, and its cash receipts, cash disbursements, and other financing sources (uses) for the period of July 1, 2022 to June 30, 2024 in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

We call your attention to the findings included in the report on pages 48 through 52. Please see the Schedule of Findings and Questioned Costs for complete details related to the findings. Management's Corrective Action Plan appears on pages 53 through 56.

In our opinion, Crowe LLP prepared the audit report in accordance with the guidelines established by the Indiana State Board of Accounts.

In addition to the report presented herein, a supplemental report of Eastern Greene Schools was prepared in accordance with the guidelines established by the Indiana State Board of Accounts.

The report is filed with this letter in our office as a matter of public record.

Tammy R. White, CPA
Deputy State Examiner

EASTERN GREENE SCHOOLS
Greene County, Indiana

FINANCIAL STATEMENT
As of June 30, 2024, and for the
period of July 1, 2022 through June 30, 2024

EASTERN GREENE SCHOOLS
Greene County, Indiana

FINANCIAL STATEMENT
As of June 30, 2024, and for the
period of July 1, 2022 through June 30, 2024

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EASTERN GREENE SCHOOLS
SCHEDULE OF OFFICIALS (Unaudited)
For the period July 1, 2022 through June 30, 2024

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Marilyn Burch	07-01-22 to 12-31-22
	Moriah Crane	01-01-23 to 05-04-24
	Treva Lukens	05-05-24 to 06-30-24
Superintendent of Schools	Trenton Provo	07-01-22 to 06-30-24
President of the School Board	Ron Childress	01-01-22 to 12-31-22
	Scott Carmichael	01-01-23 to 12-31-24

INDEPENDENT AUDITOR'S REPORT

Those Charged with Governance
Eastern Greene Schools
Greene County, Indiana

Report on the Audit of the Financial Statement***Opinions***

We have audited the accompanying statement of receipts, disbursements, other financing sources (uses) and cash and investment balances of the Eastern Greene Schools (the School Corporation) as of June 30, 2024 and for the period of July 1, 2022 through June 30, 2024, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement presents fairly, in all material respects, the cash and investment balances of the School Corporation as of June 30, 2024, and its cash receipts, cash disbursements, and other financing sources (uses) for the period of July 1, 2022 through June 30, 2024 in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the School Corporation as of June 30, 2024, or changes in net position for the period of July 1, 2022 through June 30, 2024.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the School Corporation and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the School Corporation prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

(Continued)

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6) as described in Note 1, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School Corporation's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprise the School Corporation's financial statement. The accompanying Schedule of Expenditures of Federal Awards as required by Title 2 *U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and is not a required part of the financial statement.

(Continued)

The Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement as a whole.

Other Information

Management is responsible for the other information included with the financial statement. The other information comprises the Schedule of Officials, Other Information Schedules, and State Reporting Information, marked as unaudited on the table of contents, but does not include the financial statement and our auditor's report thereon. Our opinion on the financial statement does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report March 6, 2025, our consideration of the School Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control over financial reporting and compliance.


Crowe LLP

Indianapolis, Indiana
March 6, 2025

EASTERN GREENE SCHOOLS
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
As of June 30, 2024 and for the period of July 1, 2022 through June 30, 2024

Fund	Cash and Investments 07-01-2022	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2023	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2024
Education	\$ 915,479	\$ 8,286,008	\$ 7,123,474	\$ (1,120,200)	\$ 957,813	\$ 9,011,262	\$ 7,113,935	\$ (1,253,807)	\$ 1,601,333
Debt Service	547,926	1,240,480	1,173,831	-	614,575	1,142,771	1,078,816	(100,769)	577,761
Operations	212,725	2,068,163	3,023,442	1,304,591	562,037	2,331,232	3,161,176	1,120,905	852,998
Local Rainy Day	2,153,392	-	506,058	(176,141)	1,471,193	11,280	890,969	250,000	841,504
Damage To Property	4,306	-	364,000	315,464	(44,230)	-	-	-	(44,230)
Reconstruct New Hs	45,083	-	47,310	-	(2,227)	-	-	-	(2,227)
School Lunch	326,828	927,262	1,076,892	-	177,198	804,532	683,247	-	298,483
Curricular Materials Rental	133,456	100,559	148,890	-	85,125	183,497	79,116	-	189,506
Self-Insurance**Employer \$\$	1,342,319	923,508	806,605	-	1,459,222	375,579	561,465	-	1,273,336
Kidzone Child Care	36,275	38,036	26,839	-	47,472	42,690	37,024	-	53,138
Early Learning Center Pre-Sch	100,172	168,080	161,606	-	106,646	150,275	168,944	-	87,977
Cell	1,500	-	-	-	1,500	-	-	-	1,500
Pioneer Grant M Buskirk	-	-	-	-	-	1,000	505	-	495
Educational License Plates	244	150	-	-	394	169	-	-	563
Hutton Scholarship	6,976	-	-	-	6,976	-	-	-	6,976
Math Grant 2019	407	-	286	-	121	-	-	-	121
Amvets/Rodney Ritter	3,707	-	986	-	2,721	-	250	-	2,471
Kids Bowl Free	1,000	-	-	-	1,000	-	-	-	1,000
Gen Motors Scholarships	1,000	-	-	-	1,000	-	-	-	1,000
General Scholarships	550	-	-	-	550	-	500	-	50
Wal-Mart Art Grant 2019-20	1,500	-	-	-	1,500	-	-	-	1,500
Nurse Grant-Fraternal Police	237	-	-	-	237	-	-	-	237
Greene County Foundation El	391	-	39	-	352	-	5,376	-	(5,024)
Elementary Library	1,000	-	-	-	1,000	-	-	-	1,000
Gcf*Sculpture In Public Places	-	1,500	1,500	-	-	-	-	-	-
Community Based Instruction/Jz	-	220	225	-	(5)	435	-	-	430
Spirit Card Income Ccu	-	750	-	-	750	1,399	-	-	2,149
Cummings Scholarship	-	1,000	-	-	1,000	1,000	1,000	-	1,000
Elm Boston Scientific Grant	-	-	-	-	-	9,200	6,651	-	2,549
Hs Boston Scientific Grant	-	-	-	-	-	3,500	-	-	3,500
Grubb - Scholarship/Donation	-	-	-	-	-	1,000	-	-	1,000

(Continued)

EASTERN GREENE SCHOOLS
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
As of June 30, 2024 and for the period of July 1, 2022 through June 30, 2024

Fund	Cash and Investments 07-01-2022	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2023	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2024
United Way Nature Trail	\$ 1,400	\$ -	\$ -	\$ -	\$ 1,400	\$ -	\$ -	\$ -	\$ 1,400
Wal-Mart Community Grant	262	-	-	-	262	-	-	-	262
Hunter Roberts Memorial	3,762	2,505	4,759	-	1,508	2,785	1,687	-	2,606
Wal-Mart Hs Art Grant	201	-	162	-	39	-	39	-	-
Iasp Teacher Grants	30	-	-	-	30	-	-	-	30
Greene County Foundation T50L	460	-	-	-	460	250	-	-	710
Greene Country Foundation - Summer Feedi	-	2,252	-	-	2,252	-	2,252	-	-
Greene County Foundation Elm Playground	-	13,000	-	-	13,000	3,765	21,165	-	(4,400)
Soccer Grant	-	-	-	-	-	2,000	2,000	-	-
Track Donation	-	-	-	-	-	35,000	35,415	-	(415)
Weight Room Donation	-	-	-	-	-	140,000	3,268	-	136,732
United Way*Educ Mini Grants	467	1,315	1,411	-	371	3,700	2,895	-	1,176
Gcf*Stem 2019	-	-	-	-	-	-	31	-	(31)
Gcf*E Speer	1,380	50	482	-	948	1,550	-	-	2,498
Pathways 3E Siec	-	105,376	117,746	-	(12,370)	25,276	7,537	-	5,369
Formative Assessment	2,696	15,456	22,202	-	(4,050)	15,610	12,930	-	(1,370)
Hb 1008/Cte/Siec	-	12,546	9,548	-	2,998	(4,981)	5,622	-	(7,605)
Literacy Achievement Grant	-	-	-	-	-	4,437	4,437	-	-
Digital Learning	-	50,000	64,400	-	(14,400)	-	-	-	(14,400)
Medicaid Reimbursement-State	102,500	16,031	101,582	-	16,949	21,196	(1,011)	(10,423)	28,733
Medicaid/Imac Pcg-State	-	1,605	-	-	1,605	1,565	-	-	3,170
Secured Schools Safety Grant	(14,995)	23,778	58,429	-	(49,646)	39,115	11,451	-	(21,982)
Eig 2020-2021	(48)	2,896	355	-	2,493	-	-	-	2,493
Eig 22-23	-	-	2,700	-	(2,700)	-	-	-	(2,700)
Caitlin Memorial	6,493	1,750	50	-	8,193	(2,070)	50	-	6,073
Nesp	-	447	500	-	(53)	-	-	-	(53)
Cte Performance Grant	9,512	-	-	-	9,512	69	-	-	9,581
Teacher Appreciation Grant	-	40,386	52,395	-	(12,009)	40,898	30,282	-	(1,393)
High Ability Students	8,713	24,674	32,435	-	952	30,856	21,717	-	10,091
State Connectivity E-Rate Grant	-	-	-	-	-	8,021	-	-	8,021
Share Our Strength*Cafe	168	-	-	-	168	-	-	-	168

(Continued)

EASTERN GREENE SCHOOLS
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
As of June 30, 2024 and for the period of July 1, 2022 through June 30, 2024

Fund	Cash and Investments 07-01-2022	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2023	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2024
Parapro Grant 23-24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,200	\$ 7,368	\$ -	\$ (168)
Title I 2019-20	-	-	-	-	-	-	-	-	-
Title I Fy 2020-21	(54,276)	-	(54,276)	-	-	-	2,607	-	(2,607)
Title I 21-22	(47,876)	211,887	164,011	-	-	-	-	-	-
Title I 22-23	-	109,367	177,590	-	(68,223)	126,749	59,988	-	(1,462)
Title I 23-24	-	-	-	-	-	214,382	273,927	-	(59,545)
Idea Part B 611 Fy 20-21	(491,705)	74,080	(417,625)	-	-	-	-	-	-
Sped 611 Fy 2022	-	281,057	281,057	-	-	-	-	-	-
Sped 611 Fy 2023	-	-	316,394	-	(316,394)	290,820	(25,574)	-	-
Sped 611 Fy 2024	-	-	-	-	-	101,627	165,129	-	(63,502)
Fy 2022 Part B 619 Pre-School	-	10,721	10,721	-	-	-	-	-	-
Fy 2023 Part B 619 Pre-School	-	-	-	-	-	11,021	11,021	-	-
Fy 2024 619 Special Ed Grant	-	-	-	-	-	11,258	11,258	-	-
Title Iv A Innovation Grant	(36)	-	-	-	(36)	-	-	-	(36)
Title Iv A Student Support	(363)	-	-	-	(363)	-	-	-	(363)
Title Iv-A Stu Support Fy20	-	14,685	14,685	-	-	-	-	-	-
Title Iv Ffy22	-	-	-	-	-	15,870	15,870	-	-
Medicaid Reimbursement - Federal	14,342	28,888	9,674	-	33,556	30,006	6,167	-	57,395
Medicaid/Imac Pcg Federal	-	6,137	-	-	6,137	6,396	-	-	12,533
Title li A Improv Teach 19/21	(35)	-	-	-	(35)	-	-	-	(35)
Title lia 7/20-9/22	(6,002)	28,645	22,643	-	-	3,400	3,400	-	-
Title lia Ffy 2021	-	24,634	33,106	-	(8,472)	27,136	18,694	-	(30)
Title lia 22 - 24	-	-	-	-	-	20,552	24,136	-	(3,584)
Title lia 17/19	(763)	-	125	-	(888)	-	30	-	(918)
Arp-Hcy	-	-	-	-	-	-	9,178	-	(9,178)
Sped 611 Arp	-	-	11,520	-	(11,520)	49,483	44,736	-	(6,773)
Sped 619 Arp	(3,710)	-	-	-	(3,710)	4,085	375	-	-
Cares #3 - Esser lii	(127,328)	293,848	459,556	-	(293,036)	600,807	423,289	-	(115,518)
Cares #2	(53,385)	-	62,794	-	(116,179)	111,995	(4,184)	-	-
Caresw Act #1	(11,930)	24,063	12,133	-	-	-	-	-	-
Geer/Siec	(844)	-	-	-	(844)	-	-	-	(844)

(Continued)

EASTERN GREENE SCHOOLS
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
As of June 30, 2024 and for the period of July 1, 2022 through June 30, 2024

Fund	Cash and Investments 07-01-2022	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2023	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2024
School Meals Prepaid	\$ 85,849	\$ 251,177	\$ 248,059	\$ -	\$ 88,967	\$ 278,444	\$ 259,023	\$ -	\$ 108,388
Federal W/H Taxes	(3,928)	560,634	569,085	-	(12,379)	573,605	573,605	-	(12,379)
Fica W/H Taxes	3,558	532,461	532,450	-	3,569	557,549	557,549	-	3,569
State W/H Taxes	(466)	221,477	237,359	-	(16,348)	224,698	205,215	-	3,135
County W/H Taxes	15,203	129,374	94,483	-	50,094	146,502	139,499	-	57,097
Health S125	-	-	-	-	-	22,659	-	-	22,659
Vision S125	-	-	-	-	-	305	-	-	305
Dental S125	-	-	-	-	-	1,128	-	-	1,128
Dep Life	(1,479)	61,639	61,591	-	(1,431)	62,829	59,566	-	1,832
Basic Vol Life	(101)	5,167	4,219	-	847	3,398	3,257	-	988
Basic S125	-	697	697	-	-	391	375	-	16
Basic Urm	-	12,733	12,733	-	-	13,809	13,231	-	578
Hsa/Direct Deduct Corrections	-	12,130	180	-	11,950	-	-	-	11,950
Aflac S125-26 Pay	(954)	42,678	44,033	-	(2,309)	46,178	44,490	-	(621)
Educ Savings 529	-	-	-	-	-	-	-	-	-
Textbook Rental	(45)	8,292	4,279	-	3,968	(2,546)	364	-	1,058
Eca Payments	860	5,161	2,743	-	3,278	48,004	49,266	-	2,016
Valic Cert	442	224,993	219,098	-	6,337	228,301	228,301	-	6,337
Substitute Trf Contribution	32	-	-	-	32	-	-	-	32
Valic	400	31,675	30,511	-	1,564	26,845	29,001	-	(592)
Aul Annuity	125	-	-	-	125	-	-	-	125
Perf Vol Contribution	-	-	-	-	-	404	260	-	144
Perf Employee Contribution	-	-	-	-	-	9,952	10,506	-	(554)
Life Fringe Benefit	89	122	122	-	89	-	-	-	89
Child Support	126	2,399	2,395	-	130	-	-	-	130
Insurance Fringe (Old)	-	424	319	-	105	2,868	3,109	-	(136)
Month To Month Bank Error Holding	-	-	-	-	-	-	(2,151)	-	2,151
Totals	\$ 5,275,274	\$ 17,281,028	\$ 18,099,603	\$ 323,714	\$ 4,780,413	\$ 18,317,973	\$ 17,172,622	\$ 5,906	\$ 5,931,670

See notes to financial statement.

EASTERN GREENE SCHOOLS
NOTES TO FINANCIAL STATEMENT
As of June 30, 2024, and for the period of
July 1, 2022 through June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity: School Corporation, as used herein, shall include, but is not limited to, the following: school townships, school towns, school cities, consolidated school corporations, joint schools, metropolitan school districts, township school districts, county schools, united schools, school districts, cooperatives, educational service centers, community schools, community school corporations, and charter schools.

The School Corporation was established under the laws of the State of Indiana. The School Corporation operates under a Board of School Trustees form of government and provides educational services.

The accompanying financial statement presents the financial information for the School Corporation.

Basis of Accounting: The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred. The basis of accounting also requires presentation of certain information as Other Information.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP), in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred. The regulatory basis also allows for all investments to be stated at cost, while GAAP requires fair value for qualifying investments.

Cash and Investments: Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

Receipts: Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Local sources. Amounts received from taxes, revenue from local governmental units other than school corporations, transfer tuition, transportation fees, investment income, food services, School Corporation activities, revenue from community service activities, and other revenue from local sources.

Intermediate sources. Amounts received as distributions from the County for fees collected for or on behalf of the School Corporation including, but not limited to, the following: educational license plate fees, congressional interest, riverboat distributions, and other similar fees.

State sources. Amounts received as distributions from the State of Indiana that are to be used by the School Corporation for various purposes, including, but not limited to, the following: unrestricted grants, restricted grants, revenue in lieu of taxes, and revenue for or on behalf of the School Corporation.

Federal sources. Amounts received as distributions from the federal government that are to be used by the School Corporation for various purposes, including, but not limited to, the following: unrestricted grants, restricted grants, revenue in lieu of taxes, and revenue for or on behalf of the School Corporation.

Temporary loans. Amounts received from a loan obtained to pay current expenses prior to the receipt of revenue from taxes levied for that purpose. These loans, sometimes designated tax anticipation warrants, must be repaid from the next semiannual distribution of local property taxes levied for such fund.

(Continued)

EASTERN GREENE SCHOOLS
NOTES TO FINANCIAL STATEMENT
As of June 30, 2024, and for the period of
July 1, 2022 through June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Interfund loans. Amounts temporarily transferred from one fund to a depleted fund for use in paying current operating expenses. Such advancement shall not be made for a period extending beyond the budget year.

Other receipts. Amounts received from various sources, including, but not limited to, the following: return of petty cash, return of cash change, insurance claims for losses, sale of securities, and other receipts not listed in another category above.

Disbursements: Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Instruction. Amounts disbursed for regular programs, special programs, adult and continuing education programs, summer school programs, enrichment programs, remediation, and payments to other governmental units.

Support services. Amounts disbursed for support services related to students, instruction, general administration, school administration, outflows for central services, operation and maintenance of plant services, and student transportation.

Noninstructional services. Amounts disbursed for food service operations and community service operations.

Facilities acquisition and construction. Amounts disbursed for the acquisition, development, construction, and improvement of new and existing facilities.

Debt services. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the School Corporation, including: all expenditures for the reduction of the principal and interest of the School Corporation's general obligation indebtedness.

Nonprogrammed charges. Amounts disbursed for donations to foundations, securities purchased, indirect costs, scholarships, and self-insurance payments.

Interfund loans. Amounts temporarily transferred from one fund to a depleted fund for use in paying current operating expenses. Such advancement shall not be made for a period extending beyond the budget year.

Other Financing Sources and Uses: Other financing sources and uses are presented in the aggregate on the face of the financial statement. The aggregate other financing sources and uses include the following:

Proceeds of long-term debt. Amounts received in relation to the issuance of bonds or other long-term debt issues.

Sale of capital assets. Amounts received when land, buildings, or equipment owned by the School Corporation are sold.

Transfers in. Amounts received by one fund as a result of transferring money from another fund. The transfers are used for cash flow purposes as provided by various statutory provisions.

Transfers out. Amounts paid by one fund to another fund. The transfers are used for cash flow purposes as provided by various statutory provisions.

(Continued)

EASTERN GREENE SCHOOLS
NOTES TO FINANCIAL STATEMENT
As of June 30, 2024, and for the period of
July 1, 2022 through June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Accounting: Separate funds are established, maintained, and reported by the School Corporation. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the School Corporation. The amounts accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the School Corporation in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the School Corporation itself.

NOTE 2 - BUDGETS

The operating budget is initially prepared and approved at the local level. The fiscal officer of the School Corporation submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

NOTE 3 - PROPERTY TAXES

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the School Corporation in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the School Corporation is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

NOTE 4 - DEPOSITS AND INVESTMENTS

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depositary Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the School Corporation to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

The School Corporation held cash deposits with financial institutions that maintained FDIC and PDIF coverages, as applicable. The School Corporation did not hold investments for the period under audit.

(Continued)

EASTERN GREENE SCHOOLS
NOTES TO FINANCIAL STATEMENT
As of June 30, 2024, and for the period of
July 1, 2022 through June 30, 2024

NOTE 5 - RISK MANAGEMENT

The School Corporation may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters. These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the School Corporation to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

The School Corporation has purchased insurance to address the risks described above.

NOTE 6 - CASH BALANCE DEFICITS

The financial statement contains some funds with deficits in cash. This is a result of certain funds being set up for reimbursable grants, but for which reimbursement was not yet received by June 30, 2023, and 2024. The deficit in the Damage to Property, Reconstruct New HS, Federal W/H Taxes, State W/H Taxes, Dep Life, Aflac S125-26 Pay, Valic, Perf Employee Contribution, and Insurance Fringe funds are the result of disbursements exceeding receipts due to under-estimating current requirements for those funds. These deficits will be repaid from future receipts.

NOTE 7 - HOLDING CORPORATIONS

The School Corporation has entered into a series of capital leases with the Eastern Greene School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related party of the School Corporation. Lease payments for the period July 1, 2022 through June 30, 2023 totaled \$508,000. Lease payments for the period July 1, 2023 through June 30, 2024 totaled \$508,000.

NOTE 8 - PENSION PLANS

Public Employees Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the School Corporation authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

(Continued)

EASTERN GREENE SCHOOLS
NOTES TO FINANCIAL STATEMENT
As of June 30, 2024, and for the period of
July 1, 2022 through June 30, 2024

NOTE 8 - PENSION PLANS (Continued)

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the School Corporation authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

Financial Report

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

Teachers' Retirement Fund

Plan Descriptions

The Indiana Teachers' Hybrid Plan (TRF Hybrid) consists of two components: Indiana Teachers' Pre-1996 Defined Benefit Account (Teachers' Pre-1996 DB) or Indiana Teachers' 1996 Defined Benefit Account (Teachers' 1996 DB) the monthly employer-funded defined benefit components, along with the Indiana Teachers' Defined Contribution Account (TRF DC), the defined contribution component. Generally, members hired before 1996 participate in the Teachers' Pre-1996 DB and members hired after 1995 participate in the Teachers' 1996 DB.

The Teachers' 1996 DB is a cost-sharing multiple-employer defined benefit pension plan and provides retirement, disability, and survivor benefits to plan members. All legally qualified and regularly employed licensed teachers serving in State of Indiana public schools are eligible to participate in the Teachers' 1996 DB.

The Teachers' Pre-1996 DB is a pay-as-you-go, cost-sharing multiple-employer defined benefit pension plan and provides retirement, disability, and survivor benefits to plan members. Membership in the Teachers' Pre-1996 DB is closed to new entrants.

The TRF DC is a multiple-employer defined contribution plan providing supplemental retirement benefits to Teachers' 1996 DB and Teachers' Pre-1996 DB members.

(Continued)

EASTERN GREENE SCHOOLS
NOTES TO FINANCIAL STATEMENT
As of June 30, 2024, and for the period of
July 1, 2022 through June 30, 2024

NOTE 8 - PENSION PLANS (Continued)

The Retirement Savings Plan for Public Teachers (My Choice) is a multiple-employer defined contribution plan. New employees hired after June 30, 2019, have a one-time election to join either the TRF Hybrid plan that is not closed to new entrants or the My Choice plan.

All these plans are administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3, and IC 5-10.4) and administrative code (35 IAC 14), which govern most requirements of the system and give the School Corporation authority to contribute to the plan when applicable.

Financial Report

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the TRF plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

The School Corporation contributes the employer's share to Teachers' 1996 DB for certified employees employed under a federally funded program and all the certified employees hired after July 1, 1995. The School Corporation currently receives partial funding, through the school funding formula, from the State of Indiana for this contribution. These contributions are determined by the INPRS Board based on actuarial valuation. The employer's share of contributions for certified personnel who are not employed under a federally funded program and were hired before July 1, 1995 (Teachers' Pre-1996 DB) is an obligation of, and is paid by, the State of Indiana.

Contributions for the defined contribution component of TRF Hybrid are determined by statute and the INPRS Board at 3 percent of covered payroll. The employer may choose to make these contributions on behalf of the member. Under certain limitations, voluntary contributions up to 10 percent can be made solely by the member.

My Choice plan is funded with employer contributions and member contributions. The employer contributions must equal the contribution rate for monthly employer-funded defined benefit components of TRF Hybrid. The amount deposited into the employer contribution subaccount for the member is the normal cost of participation. The variable rate contribution can be no less than 3 percent. Member contributions are determined by statute and the Board at 3 percent of covered payroll. The employer must make these contributions on behalf of the member. Under certain limitations, voluntary contributions up to 10 percent can be made solely by the member.

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS

The School Corporation provides to eligible retirees and their spouses the following benefits: health insurance. These benefits pose a liability to the School Corporation for this year and in future years. Information regarding the benefits can be obtained by contacting the School Corporation.

OTHER INFORMATION (Unaudited)

EASTERN GREENE SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Education	Debt Service	Operations	Local Rainy Day	Damage To Property	Reconstruct New Hs	School Lunch	Curricular Materials Rental	Self-Insurance** Employer \$\$	Kidzone Child Care	Early Learning Center Pre-Sch	Cell
Cash and investments - beginning	\$ 915,479	\$ 547,926	\$ 212,725	\$ 2,153,392	\$ 4,306	\$ 45,083	\$ 326,828	\$ 133,456	\$ 1,342,319	\$ 36,275	\$ 100,172	\$ 1,500
Receipts:												
Local sources	14,060	1,240,480	2,068,163	-	-	-	252,086	60,648	923,508	38,126	168,080	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	8,271,948	-	-	-	-	-	4,924	39,911	-	-	-	-
Federal sources	-	-	-	-	-	-	670,002	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	250	-	-	(90)	-	-
Total receipts	8,286,008	1,240,480	2,068,163	-	-	-	927,262	100,559	923,508	38,036	168,080	-
Disbursements:												
Instruction	5,791,280	-	-	-	-	-	-	-	-	26,839	160,276	-
Support services	1,283,815	-	2,989,298	506,058	364,000	-	52,515	148,890	-	-	1,330	-
Noninstructional services	48,379	-	-	-	-	-	1,024,377	-	-	-	-	-
Facilities acquisition and construction	-	-	34,144	-	-	47,310	-	-	-	-	-	-
Debt services	-	1,173,831	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	806,605	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	7,123,474	1,173,831	3,023,442	506,058	364,000	47,310	1,076,892	148,890	806,605	26,839	161,606	-
Excess (deficiency) of receipts over disbursements	1,162,534	66,649	(955,279)	(506,058)	(364,000)	(47,310)	(149,630)	(48,331)	116,903	11,197	6,474	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	8,250	-	315,464	-	-	-	-	-	-	-
Transfers in	-	-	1,296,341	-	-	-	-	-	-	-	-	-
Transfers out	(1,120,200)	-	-	(176,141)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(1,120,200)	-	1,304,591	(176,141)	315,464	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	42,334	66,649	349,312	(682,199)	(48,536)	(47,310)	(149,630)	(48,331)	116,903	11,197	6,474	-
Cash and investments - ending	\$ 957,813	\$ 614,575	\$ 562,037	\$ 1,471,193	\$ (44,230)	\$ (2,227)	\$ 177,198	\$ 85,125	\$ 1,459,222	\$ 47,472	\$ 106,646	\$ 1,500

(Continued)

EASTERN GREENE SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Pioneer Grant M Buskirk	Educational License Plates	Hutton Scholarship	Math Grant 2019	Amvets/Rodney Ritter	Kids Bowl Free	Gen Motors Scholarships	General Scholarships	Wal-Mart Art Grant 2019-20	Nurse Grant- Fraternal Police	Greene County Foundation EI	Elementary Library
Cash and investments - beginning	\$ -	\$ 244	\$ 6,976	\$ 407	\$ 3,707	\$ 1,000	\$ 1,000	\$ 550	\$ 1,500	\$ 237	\$ 391	\$ 1,000
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	150	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	150	-	-	-	-	-	-	-	-	-	-
Disbursements:												
Instruction	-	-	-	286	-	-	-	-	-	-	39	-
Support services	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	986	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	286	986	-	-	-	-	-	39	-
Excess (deficiency) of receipts over disbursements	-	150	-	(286)	(986)	-	-	-	-	-	(39)	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	150	-	(286)	(986)	-	-	-	-	-	(39)	-
Cash and investments - ending	\$ -	\$ 394	\$ 6,976	\$ 121	\$ 2,721	\$ 1,000	\$ 1,000	\$ 550	\$ 1,500	\$ 237	\$ 352	\$ 1,000

(Continued)

EASTERN GREENE SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Gcf*Sculpture In Public Places	Community Based Instruction/Jz	Spirit Card Income Ccu	Cummings Scholarship	Elm Boston Scientific Grant	Hs Boston Scientific Grant	Grubb - Scholarship/Do nation	United Way Nature Trail	Wal-Mart Community Grant	Hunter Roberts Memorial	Wal-Mart Hs Art Grant	Iasp Teacher Grants
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,400	\$ 262	\$ 3,762	\$ 201	\$ 30
Receipts:												
Local sources	1,500	220	750	1,000	-	-	-	-	-	2,505	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	1,500	220	750	1,000	-	-	-	-	-	2,505	-	-
Disbursements:												
Instruction	-	225	-	-	-	-	-	-	-	-	162	-
Support services	1,500	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	4,759	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,500	225	-	-	-	-	-	-	-	4,759	162	-
Excess (deficiency) of receipts over disbursements	-	(5)	750	1,000	-	-	-	-	-	(2,254)	(162)	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(5)	750	1,000	-	-	-	-	-	(2,254)	(162)	-
Cash and investments - ending	\$ -	\$ (5)	\$ 750	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,400	\$ 262	\$ 1,508	\$ 39	\$ 30

(Continued)

EASTERN GREENE SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Greene County Foundation T50L	Greene Country Foundation - Summer Feedi	Greene County Foundation Elm Playground	Soccer Grant	Track Donation	Weight Room Donation	United Way*Educ Mini Grants	Gcf*Stem 2019	Gcf*E Speer	Pathways 3E Siec	Formative Assessment	Hb 1008/Cte/Siec
Cash and investments - beginning	\$ 460	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 467	\$ -	\$ 1,380	\$ -	\$ 2,696	\$ -
Receipts:												
Local sources	-	-	13,000	-	-	-	1,315	-	50	-	-	-
Intermediate sources	-	2,252	-	-	-	-	-	-	-	105,376	-	12,546
State sources	-	-	-	-	-	-	-	-	-	-	15,456	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	2,252	13,000	-	-	-	1,315	-	50	105,376	15,456	12,546
Disbursements:												
Instruction	-	-	-	-	-	-	-	-	482	117,746	22,202	9,548
Support services	-	-	-	-	-	-	1,411	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	1,411	-	482	117,746	22,202	9,548
Excess (deficiency) of receipts over disbursements	-	2,252	13,000	-	-	-	(96)	-	(432)	(12,370)	(6,746)	2,998
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	2,252	13,000	-	-	-	(96)	-	(432)	(12,370)	(6,746)	2,998
Cash and investments - ending	\$ 460	\$ 2,252	\$ 13,000	\$ -	\$ -	\$ -	\$ 371	\$ -	\$ 948	\$ (12,370)	\$ (4,050)	\$ 2,998

(Continued)

EASTERN GREENE SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Literacy Achievement Grant	Digital Learning	Medicaid Reimbursement- State	Medicaid/Imac Pcg-State	Secured Schools Safety Grant	Eig 2020-2021	Eig 22-23	Caitlin Memorial	Nesp	Cte Performance Grant	Teacher Appreciation Grant	High Ability Students
Cash and investments - beginning	\$ -	\$ -	\$ 102,500	\$ -	\$ (14,995)	\$ (48)	\$ -	\$ 6,493	\$ -	\$ 9,512	\$ -	\$ 8,713
Receipts:												
Local sources	-	-	-	-	-	-	-	1,750	-	-	-	-
Intermediate sources	-	50,000	-	-	-	-	-	-	447	-	-	-
State sources	-	-	16,031	1,605	23,778	2,896	-	-	-	-	40,386	24,674
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	50,000	16,031	1,605	23,778	2,896	-	1,750	447	-	40,386	24,674
Disbursements:												
Instruction	-	-	97,582	-	-	355	2,700	-	-	-	52,395	32,435
Support services	-	64,400	4,000	-	58,429	-	-	-	500	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	50	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	64,400	101,582	-	58,429	355	2,700	50	500	-	52,395	32,435
Excess (deficiency) of receipts over disbursements	-	(14,400)	(85,551)	1,605	(34,651)	2,541	(2,700)	1,700	(53)	-	(12,009)	(7,761)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(14,400)	(85,551)	1,605	(34,651)	2,541	(2,700)	1,700	(53)	-	(12,009)	(7,761)
Cash and investments - ending	\$ -	\$ (14,400)	\$ 16,949	\$ 1,605	\$ (49,646)	\$ 2,493	\$ (2,700)	\$ 8,193	\$ (53)	\$ 9,512	\$ (12,009)	\$ 952

(Continued)

EASTERN GREENE SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	State Connectivity E- Rate Grant	Share Our Strength*Cafe	Parapro Grant 23-24	Title I 2019-20	Title I Fy 2020- 21	Title I 21-22	Title I 22-23	Title I 23-24	Idea Part B 611 Fy 20-21	Sped 611 Fy 2022	Sped 611 Fy 2023	Sped 611 Fy 2024
Cash and investments - beginning	\$ -	\$ 168	\$ -	\$ -	\$ (54,276)	\$ (47,876)	\$ -	\$ -	\$ (491,705)	\$ -	\$ -	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	211,887	109,367	-	74,080	281,057	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	211,887	109,367	-	74,080	281,057	-	-
Disbursements:												
Instruction	-	-	-	-	(53,613)	156,511	134,153	-	(420,286)	281,057	316,394	-
Support services	-	-	-	-	(663)	7,500	43,197	-	2,661	-	-	-
Noninstructional services	-	-	-	-	-	-	240	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	(54,276)	164,011	177,590	-	(417,625)	281,057	316,394	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	54,276	47,876	(68,223)	-	491,705	-	(316,394)	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	54,276	47,876	(68,223)	-	491,705	-	(316,394)	-
Cash and investments - ending	\$ -	\$ 168	\$ -	\$ -	\$ -	\$ -	\$ (68,223)	\$ -	\$ -	\$ -	\$ (316,394)	\$ -

(Continued)

EASTERN GREENE SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Fy 2022 Part B 619 Pre-School	Fy 2023 Part B 619 Pre-School	Fy 2024 619 Special Ed Grant	Title Iv A Innovation Grant	Title Iv A Student Support	Title Iv-A Stu Support Fy20	Title Iv Ffy22	Medicaid Reimbursement - Federal	Medicaid/Imac Pcg Federal	Title li A Improv Teach 19/21	Title lia 7/20- 9/22	Title lia Ffy 2021
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (36)	\$ (363)	\$ -	\$ -	\$ 14,342	\$ -	\$ (35)	\$ (6,002)	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	10,721	-	-	-	-	14,685	-	28,888	6,137	-	28,645	24,634
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	10,721	-	-	-	-	14,685	-	28,888	6,137	-	28,645	24,634
Disbursements:												
Instruction	10,721	-	-	-	-	14,685	-	8,864	-	-	-	-
Support services	-	-	-	-	-	-	-	810	-	-	22,643	33,106
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	10,721	-	-	-	-	14,685	-	9,674	-	-	22,643	33,106
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	19,214	6,137	-	6,002	(8,472)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-	19,214	6,137	-	6,002	(8,472)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (36)	\$ (363)	\$ -	\$ -	\$ 33,556	\$ 6,137	\$ (35)	\$ -	\$ (8,472)

(Continued)

EASTERN GREENE SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Title lia 22 - 24	Title lia 17/19	Arp-Hcy	Sped 611 Arp	Sped 619 Arp	Cares #3 - Esser lii	Cares #2	Caresw Act #1	Geer/Siec	School Meals Prepaid	Federal W/H Taxes	Fica W/H Taxes
Cash and investments - beginning	\$ -	\$ (763)	\$ -	\$ -	\$ (3,710)	\$ (127,328)	\$ (53,385)	\$ (11,930)	\$ (844)	\$ 85,849	\$ (3,928)	\$ 3,558
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	5,600	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	293,848	-	24,063	-	245,577	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	560,634	532,461
Total receipts	-	-	-	-	-	293,848	-	24,063	-	251,177	560,634	532,461
Disbursements:												
Instruction	-	125	-	11,520	-	132,499	3,924	-	-	-	-	-
Support services	-	-	-	-	-	313,237	58,870	12,133	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	248,059	-	-
Facilities acquisition and construction	-	-	-	-	-	13,820	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	569,085	532,450
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	125	-	11,520	-	459,556	62,794	12,133	-	248,059	569,085	532,450
Excess (deficiency) of receipts over disbursements	-	(125)	-	(11,520)	-	(165,708)	(62,794)	11,930	-	3,118	(8,451)	11
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(125)	-	(11,520)	-	(165,708)	(62,794)	11,930	-	3,118	(8,451)	11
Cash and investments - ending	\$ -	\$ (888)	\$ -	\$ (11,520)	\$ (3,710)	\$ (293,036)	\$ (116,179)	\$ -	\$ (844)	\$ 88,967	\$ (12,379)	\$ 3,569

(Continued)

EASTERN GREENE SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	State W/H Taxes	County W/H Taxes	Health S125	Vision S125	Dental S125	Dep Life	Basic Vol Life	Basic S125	Basic Urm	Hsa/Direct Deduct Corrections	Aflac S125-26 Pay	Educ Savings 529
Cash and investments - beginning	\$ (466)	\$ 15,203	\$ -	\$ -	\$ -	\$ (1,479)	\$ (101)	\$ -	\$ -	\$ -	\$ (954)	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	221,477	129,374	-	-	-	61,639	5,167	697	12,733	12,130	42,678	-
Total receipts	221,477	129,374	-	-	-	61,639	5,167	697	12,733	12,130	42,678	-
Disbursements:												
Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	237,359	94,483	-	-	-	61,591	4,219	697	12,733	180	44,033	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	237,359	94,483	-	-	-	61,591	4,219	697	12,733	180	44,033	-
Excess (deficiency) of receipts over disbursements	(15,882)	34,891	-	-	-	48	948	-	-	11,950	(1,355)	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(15,882)	34,891	-	-	-	48	948	-	-	11,950	(1,355)	-
Cash and investments - ending	\$ (16,348)	\$ 50,094	\$ -	\$ -	\$ -	\$ (1,431)	\$ 847	\$ -	\$ -	\$ 11,950	\$ (2,309)	\$ -

(Continued)

EASTERN GREENE SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Textbook Rental	Eca Payments	Valic Cert	Substitute Trf Contribution	Valic	Aul Annuity	Perf Vol Contribution	Perf Employee Contribution	Life Fringe Benefit	Child Support	Insurance Fringe (Old)	Month To Month Bank Error Holding	Totals
Cash and investments - beginning	\$ (45)	\$ 860	\$ 442	\$ 32	\$ 400	\$ 125	\$ -	\$ -	\$ 89	\$ 126	\$ -	\$ -	\$ 5,275,274
Receipts:													
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	4,792,841
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	170,771
State sources	-	-	-	-	-	-	-	-	-	-	-	-	8,441,609
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	2,023,591
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	8,292	5,161	224,993	-	31,675	-	-	-	122	2,399	424	-	1,852,216
Total receipts	8,292	5,161	224,993	-	31,675	-	-	-	122	2,399	424	-	17,281,028
Disbursements:													
Instruction	-	-	-	-	-	-	-	-	-	-	-	-	6,911,106
Support services	-	-	-	-	-	-	-	-	-	-	-	-	5,969,640
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	1,326,800
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	95,274
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	1,173,831
Nonprogrammed charges	4,279	2,743	219,098	-	30,511	-	-	-	122	2,395	319	-	2,622,952
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	4,279	2,743	219,098	-	30,511	-	-	-	122	2,395	319	-	18,099,603
Excess (deficiency) of receipts over disbursements	4,013	2,418	5,895	-	1,164	-	-	-	-	4	105	-	(818,575)
Other financing sources (uses):													
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	323,714
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	1,296,341
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	(1,296,341)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-	323,714
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	4,013	2,418	5,895	-	1,164	-	-	-	-	4	105	-	(494,861)
Cash and investments - ending	\$ 3,968	\$ 3,278	\$ 6,337	\$ 32	\$ 1,564	\$ 125	\$ -	\$ -	\$ 89	\$ 130	\$ 105	\$ -	\$ 4,780,413

EASTERN GREENE SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	Education	Debt Service	Operations	Local Rainy Day	Damage To Property	Reconstruct New Hs	School Lunch	Curricular Materials Rental	Self-Insurance** Employer \$\$	Kidzone Child Care	Early Learning Center Pre-Sch	Cell
Cash and investments - beginning	\$ 957,813	\$ 614,575	\$ 562,037	\$ 1,471,193	\$ (44,230)	\$ (2,227)	\$ 177,198	\$ 85,125	\$ 1,459,222	\$ 47,472	\$ 106,646	\$ 1,500
Receipts:												
Local sources	113,583	1,142,771	2,316,850	11,280	-	-	263,518	10,569	374,280	42,690	150,275	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	8,892,398	-	70	-	-	-	10,092	172,928	-	-	-	-
Federal sources	-	-	-	-	-	-	525,907	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	5,281	-	14,312	-	-	-	5,015	-	1,299	-	-	-
Total receipts	9,011,262	1,142,771	2,331,232	11,280	-	-	804,532	183,497	375,579	42,690	150,275	-
Disbursements:												
Instruction	5,712,677	-	-	298,305	-	-	-	781	-	36,949	168,944	-
Support services	1,314,137	-	2,987,613	592,664	-	-	180	78,335	-	-	-	-
Noninstructional services	87,121	-	-	-	-	-	683,067	-	-	75	-	-
Facilities acquisition and construction	-	-	173,563	-	-	-	-	-	-	-	-	-
Debt services	-	1,078,816	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	561,465	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	7,113,935	1,078,816	3,161,176	890,969	-	-	683,247	79,116	561,465	37,024	168,944	-
Excess (deficiency) of receipts over disbursements	1,897,327	63,955	(829,944)	(879,689)	-	-	121,285	104,381	(185,886)	5,666	(18,669)	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	5,906	-	-	-	-	-	-	-	-	-
Transfers in	10,423	-	1,364,999	250,000	-	-	-	-	-	-	-	-
Transfers out	(1,264,230)	(100,769)	(250,000)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(1,253,807)	(100,769)	1,120,905	250,000	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	643,520	(36,814)	290,961	(629,689)	-	-	121,285	104,381	(185,886)	5,666	(18,669)	-
Cash and investments - ending	\$ 1,601,333	\$ 577,761	\$ 852,998	\$ 841,504	\$ (44,230)	\$ (2,227)	\$ 298,483	\$ 189,506	\$ 1,273,336	\$ 53,138	\$ 87,977	\$ 1,500

(Continued)

EASTERN GREENE SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	Pioneer Grant M Buskirk	Educational License Plates	Hutton Scholarship	Math Grant 2019	Amvets/Rodney Ritter	Kids Bowl Free	Gen Motors Scholarships	General Scholarships	Wal-Mart Art Grant 2019-20	Nurse Grant- Fraternal Police	Greene County Foundation EI	Elementary Library
Cash and investments - beginning	\$ -	\$ 394	\$ 6,976	\$ 121	\$ 2,721	\$ 1,000	\$ 1,000	\$ 550	\$ 1,500	\$ 237	\$ 352	\$ 1,000
Receipts:												
Local sources	1,000	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	169	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	1,000	169	-	-	-	-	-	-	-	-	-	-
Disbursements:												
Instruction	505	-	-	-	-	-	-	-	-	-	5,376	-
Support services	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	250	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	500	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	505	-	-	-	250	-	-	500	-	-	5,376	-
Excess (deficiency) of receipts over disbursements	495	169	-	-	(250)	-	-	(500)	-	-	(5,376)	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	495	169	-	-	(250)	-	-	(500)	-	-	(5,376)	-
Cash and investments - ending	\$ 495	\$ 563	\$ 6,976	\$ 121	\$ 2,471	\$ 1,000	\$ 1,000	\$ 50	\$ 1,500	\$ 237	\$ (5,024)	\$ 1,000

(Continued)

EASTERN GREENE SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	Gcf*Sculpture In Public Places	Community Based Instruction/Jz	Spirit Card Income Ccu	Cummings Scholarship	Elm Boston Scientific Grant	Hs Boston Scientific Grant	Grubb - Scholarship/D onation	United Way Nature Trail	Wal-Mart Community Grant	Hunter Roberts Memorial	Wal-Mart Hs Art Grant	Iasp Teacher Grants
Cash and investments - beginning	\$ -	\$ (5)	\$ 750	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,400	\$ 262	\$ 1,508	\$ 39	\$ 30
Receipts:												
Local sources	-	435	1,399	1,000	-	-	-	-	-	2,785	-	-
Intermediate sources	-	-	-	-	9,200	3,500	1,000	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	435	1,399	1,000	9,200	3,500	1,000	-	-	2,785	-	-
Disbursements:												
Instruction	-	-	-	-	6,651	-	-	-	-	-	39	-
Support services	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	1,687	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	1,000	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	1,000	6,651	-	-	-	-	1,687	39	-
Excess (deficiency) of receipts over disbursements	-	435	1,399	-	2,549	3,500	1,000	-	-	1,098	(39)	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	435	1,399	-	2,549	3,500	1,000	-	-	1,098	(39)	-
Cash and investments - ending	\$ -	\$ 430	\$ 2,149	\$ 1,000	\$ 2,549	\$ 3,500	\$ 1,000	\$ 1,400	\$ 262	\$ 2,606	\$ -	\$ 30

(Continued)

EASTERN GREENE SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	Greene County Foundation T50L	Greene Country Foundation - Summer Feedi	Greene County Foundation Elm Playground	Soccer Grant	Track Donation	Weight Room Donation	United Way*Educ Mini Grants	Gcf*Stem 2019	Gcf*E Speer	Pathways 3E Siec	Formative Assessment	Hb 1008/Cte/Siec
Cash and investments - beginning	\$ 460	\$ 2,252	\$ 13,000	\$ -	\$ -	\$ -	\$ 371	\$ -	\$ 948	\$ (12,370)	\$ (4,050)	\$ 2,998
Receipts:												
Local sources	250	-	3,765	-	35,000	-	3,700	-	1,550	-	-	-
Intermediate sources	-	-	-	2,000	-	140,000	-	-	-	25,276	-	(4,981)
State sources	-	-	-	-	-	-	-	-	-	-	15,610	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	250	-	3,765	2,000	35,000	140,000	3,700	-	1,550	25,276	15,610	(4,981)
Disbursements:												
Instruction	-	-	-	-	-	-	-	31	-	7,537	12,930	5,622
Support services	-	2,252	21,165	-	-	-	2,895	-	-	-	-	-
Noninstructional services	-	-	-	2,000	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	35,415	3,268	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	2,252	21,165	2,000	35,415	3,268	2,895	31	-	7,537	12,930	5,622
Excess (deficiency) of receipts over disbursements	250	(2,252)	(17,400)	-	(415)	136,732	805	(31)	1,550	17,739	2,680	(10,603)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	250	(2,252)	(17,400)	-	(415)	136,732	805	(31)	1,550	17,739	2,680	(10,603)
Cash and investments - ending	\$ 710	\$ -	\$ (4,400)	\$ -	\$ (415)	\$ 136,732	\$ 1,176	\$ (31)	\$ 2,498	\$ 5,369	\$ (1,370)	\$ (7,605)

(Continued)

EASTERN GREENE SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	Literacy Achievement Grant	Digital Learning	Medicaid Reimbursement- State	Medicaid/Imac Pcg-State	Secured Schools Safety Grant	Eig 2020-2021	Eig 22-23	Caitlin Memorial	Nesp	Cte Performance Grant	Teacher Appreciation Grant	High Ability Students
Cash and investments - beginning	\$ -	\$ (14,400)	\$ 16,949	\$ 1,605	\$ (49,646)	\$ 2,493	\$ (2,700)	\$ 8,193	\$ (53)	\$ 9,512	\$ (12,009)	\$ 952
Receipts:												
Local sources	-	-	-	-	-	-	-	(2,070)	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	4,437	-	21,196	1,565	39,115	-	-	-	-	69	40,898	30,856
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	4,437	-	21,196	1,565	39,115	-	-	(2,070)	-	69	40,898	30,856
Disbursements:												
Instruction	4,437	-	6,978	-	-	-	-	-	-	-	30,282	21,717
Support services	-	-	(7,989)	-	11,451	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	50	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	4,437	-	(1,011)	-	11,451	-	-	50	-	-	30,282	21,717
Excess (deficiency) of receipts over disbursements	-	-	22,207	1,565	27,664	-	-	(2,120)	-	69	10,616	9,139
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	(10,423)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	(10,423)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	11,784	1,565	27,664	-	-	(2,120)	-	69	10,616	9,139
Cash and investments - ending	\$ -	\$ (14,400)	\$ 28,733	\$ 3,170	\$ (21,982)	\$ 2,493	\$ (2,700)	\$ 6,073	\$ (53)	\$ 9,581	\$ (1,393)	\$ 10,091

(Continued)

EASTERN GREENE SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	State Connectivity E- Rate Grant	Share Our Strength*Cafe	Parapro Grant 23-24	Title I 2019-20	Title I Fy 2020- 21	Title I 21-22	Title I 22-23	Title I 23-24	Idea Part B 611 Fy 20-21	Sped 611 Fy 2022	Sped 611 Fy 2023	Sped 611 Fy 2024
Cash and investments - beginning	\$ -	\$ 168	\$ -	\$ -	\$ -	\$ -	\$ (68,223)	\$ -	\$ -	\$ -	\$ (316,394)	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	8,021	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	7,200	-	-	-	126,749	214,382	-	-	290,820	101,627
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	8,021	-	7,200	-	-	-	126,749	214,382	-	-	290,820	101,627
Disbursements:												
Instruction	-	-	7,368	-	-	-	34,935	191,976	-	-	(25,574)	165,129
Support services	-	-	-	-	2,607	-	24,413	81,951	-	-	-	-
Noninstructional services	-	-	-	-	-	-	640	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	7,368	-	2,607	-	59,988	273,927	-	-	(25,574)	165,129
Excess (deficiency) of receipts over disbursements	8,021	-	(168)	-	(2,607)	-	66,761	(59,545)	-	-	316,394	(63,502)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	8,021	-	(168)	-	(2,607)	-	66,761	(59,545)	-	-	316,394	(63,502)
Cash and investments - ending	\$ 8,021	\$ 168	\$ (168)	\$ -	\$ (2,607)	\$ -	\$ (1,462)	\$ (59,545)	\$ -	\$ -	\$ -	\$ (63,502)

(Continued)

EASTERN GREENE SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	Fy 2022 Part B 619 Pre-School	Fy 2023 Part B 619 Pre-School	Fy 2024 619 Special Ed Grant	Title Iv A Innovation Grant	Title Iv A Student Support	Title Iv-A Stu Support Fy20	Title Iv Ffy22	Medicaid Reimbursement - Federal	Medicaid/Imac Pcg Federal	Title li A Improv Teach 19/21	Title lia 7/20- 9/22	Title lia Ffy 2021
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (36)	\$ (363)	\$ -	\$ -	\$ 33,556	\$ 6,137	\$ (35)	\$ -	\$ (8,472)
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	11,021	11,258	-	-	-	15,870	30,006	6,396	-	3,400	27,136
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	11,021	11,258	-	-	-	15,870	30,006	6,396	-	3,400	27,136
Disbursements:												
Instruction	-	11,021	11,258	-	-	-	15,870	6,131	-	-	-	-
Support services	-	-	-	-	-	-	-	36	-	-	3,400	18,694
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	11,021	11,258	-	-	-	15,870	6,167	-	-	3,400	18,694
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	23,839	6,396	-	-	8,442
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-	23,839	6,396	-	-	8,442
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (36)	\$ (363)	\$ -	\$ -	\$ 57,395	\$ 12,533	\$ (35)	\$ -	\$ (30)

(Continued)

EASTERN GREENE SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	Title lia 22 - 24	Title lia 17/19	Arp-Hcy	Sped 611 Arp	Sped 619 Arp	Cares #3 - Esser lii	Cares #2	Caresw Act #1	Geer/Siec	School Meals Prepaid	Federal W/H Taxes	Fica W/H Taxes
Cash and investments - beginning	\$ -	\$ (888)	\$ -	\$ (11,520)	\$ (3,710)	\$ (293,036)	\$ (116,179)	\$ -	\$ (844)	\$ 88,967	\$ (12,379)	\$ 3,569
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	20,552	-	-	49,483	4,085	600,807	111,995	-	-	278,444	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	573,605	557,549
Total receipts	20,552	-	-	49,483	4,085	600,807	111,995	-	-	278,444	573,605	557,549
Disbursements:												
Instruction	-	-	-	37,427	375	136,418	(3,924)	-	-	-	-	-
Support services	24,136	30	9,178	7,309	-	294,091	(260)	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	259,023	-	-
Facilities acquisition and construction	-	-	-	-	-	(7,220)	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	573,605	557,549
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	24,136	30	9,178	44,736	375	423,289	(4,184)	-	-	259,023	573,605	557,549
Excess (deficiency) of receipts over disbursements	(3,584)	(30)	(9,178)	4,747	3,710	177,518	116,179	-	-	19,421	-	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,584)	(30)	(9,178)	4,747	3,710	177,518	116,179	-	-	19,421	-	-
Cash and investments - ending	\$ (3,584)	\$ (918)	\$ (9,178)	\$ (6,773)	\$ -	\$ (115,518)	\$ -	\$ -	\$ (844)	\$ 108,388	\$ (12,379)	\$ 3,569

(Continued)

EASTERN GREENE SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	State W/H Taxes	County W/H Taxes	Health S125	Vision S125	Dental S125	Dep Life	Basic Vol Life	Basic S125	Basic Urm	Hsa/Direct Deduct Corrections	Aflac S125-26 Pay	Educ Savings 529
Cash and investments - beginning	\$ (16,348)	\$ 50,094	\$ -	\$ -	\$ -	\$ (1,431)	\$ 847	\$ -	\$ -	\$ 11,950	\$ (2,309)	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	224,698	146,502	22,659	305	1,128	62,829	3,398	391	13,809	-	46,178	-
Total receipts	224,698	146,502	22,659	305	1,128	62,829	3,398	391	13,809	-	46,178	-
Disbursements:												
Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	205,215	139,499	-	-	-	59,566	3,257	375	13,231	-	44,490	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	205,215	139,499	-	-	-	59,566	3,257	375	13,231	-	44,490	-
Excess (deficiency) of receipts over disbursements	19,483	7,003	22,659	305	1,128	3,263	141	16	578	-	1,688	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	19,483	7,003	22,659	305	1,128	3,263	141	16	578	-	1,688	-
Cash and investments - ending	\$ 3,135	\$ 57,097	\$ 22,659	\$ 305	\$ 1,128	\$ 1,832	\$ 988	\$ 16	\$ 578	\$ 11,950	\$ (621)	\$ -

(Continued)

EASTERN GREENE SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	Textbook Rental	Eca Payments	Valic Cert	Substitute Trf Contribution	Valic	Aul Annuity	Perf Vol Contribution	Perf Employee Contribution	Life Fringe Benefit	Child Support	Insurance Fringe (Old)	Month To Month Bank Error Holding	Totals
Cash and investments - beginning	\$ 3,968	\$ 3,278	\$ 6,337	\$ 32	\$ 1,564	\$ 125	\$ -	\$ -	\$ 89	\$ 130	\$ 105	\$ -	\$ 4,780,413
Receipts:													
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	4,474,630
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	176,164
State sources	-	-	-	-	-	-	-	-	-	-	-	-	9,237,255
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	2,437,138
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	(2,546)	48,004	228,301	-	26,845	-	404	9,952	-	-	2,868	-	1,992,786
Total receipts	(2,546)	48,004	228,301	-	26,845	-	404	9,952	-	-	2,868	-	18,317,973
Disbursements:													
Instruction	-	-	-	-	-	-	-	-	-	-	-	-	6,908,171
Support services	-	-	-	-	-	-	-	-	-	-	-	-	5,468,288
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	1,033,863
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	205,026
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	1,078,816
Nonprogrammed charges	364	49,266	228,301	-	29,001	-	260	10,506	-	-	3,109	(2,151)	2,478,458
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	364	49,266	228,301	-	29,001	-	260	10,506	-	-	3,109	(2,151)	17,172,622
Excess (deficiency) of receipts over disbursements	(2,910)	(1,262)	-	-	(2,156)	-	144	(554)	-	-	(241)	2,151	1,145,351
Other financing sources (uses):													
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	5,906
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	1,625,422
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	(1,625,422)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-	5,906
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,910)	(1,262)	-	-	(2,156)	-	144	(554)	-	-	(241)	2,151	1,151,257
Cash and investments - ending	\$ 1,058	\$ 2,016	\$ 6,337	\$ 32	\$ (592)	\$ 125	\$ 144	\$ (554)	\$ 89	\$ 130	\$ (136)	\$ 2,151	\$ 5,931,670

EASTERN GREENE SCHOOLS
SCHEDULE OF PAYABLES AND RECEIVABLES
June 30, 2024

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 724,025	\$ 370,393

EASTERN GREENE SCHOOLS
SCHEDULE OF LEASES AND DEBT
June 30, 2024

<u>Lessor</u>	<u>Purpose</u>	<u>Annual Lease Payment</u>	<u>Lease Beginning Date</u>	<u>Lease Ending Date</u>
Governmental activities: Eastern Greene School Bldg. Corporation	Renovation of Eastern Greene High School	\$ 503,260	7/31/2014	7/15/2034
Total of annual lease payments		<u>\$ 503,260</u>		

<u>Description of Debt</u>		<u>Ending Principal Balance</u>	<u>Principal Due Within One Year</u>
<u>Type</u>	<u>Purpose</u>		
Governmental activities:			
Common School Fund Loans	Common School Loan 506	\$ 149,625	\$ 99,750
Common School Fund Loans	Common School Loan 554	<u>3,240,000</u>	<u>360,000</u>
Total governmental activities		<u>3,389,625</u>	<u>459,750</u>
Totals		<u>\$ 3,389,625</u>	<u>\$ 459,750</u>

EASTERN GREENE SCHOOLS
SCHEDULE OF CAPITAL ASSETS
June 30, 2024

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 490,000
Buildings	31,328,261
Improvements other than buildings	183,621
Machinery, equipment, and vehicles	<u>2,969,351</u>
Total governmental activities	<u>34,971,233</u>
Total capital assets	<u>\$ 34,971,233</u>

EASTERN GREENE SCHOOLS
STATE REPORTING INFORMATION
July 1, 2022 - June 30, 2024

Financial Statement and Accompanying Notes:

The financial statement and accompanying notes were approved by management of the School Corporation. The financial statement and notes are presented as intended by the School Corporation.

In addition to this report, other reports may have been issued for the School Corporation. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.

Indiana Department of Education Reporting:

The School Corporation's Financial Reports can be found on the Indiana Department of Education website: <http://www.doe.in.gov/finance/school-financial-reports>. This website is maintained by the Indiana Department of Education. More current financial information is available from the School Corporation Treasurer's office. Additionally, some financial information of the School Corporation can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the School Corporation's Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information on the IDOE website and on the Indiana Gateway for Government Units presented was approved by management of the School Corporation. It is presented as intended by the School Corporation.

EASTERN GREENE SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the period of July 1, 2022 through June 30, 2024

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-23	Total Federal Awards Expended 06-30-24	Total Federal Awards Expended 07-01-22 to 06-30-24
<u>Department of Agriculture</u>						
Child Nutrition Cluster	Indiana Department of Education					
School Breakfast Program		10.553	FY 22-23, FY 23-24	\$ 172,571	\$ 134,054	\$ 306,625
National School Lunch Program		10.555	FY 22-23, FY 23-24	429,757	359,458	789,215
Supply Chain Assistance Funds		10.555	FY 22-23, FY 23-24	64,121	37,933	102,054
Commodities		10.555	FY 22-23, FY 23-24	<u>40,984</u>	<u>58,064</u>	<u>99,048</u>
Total - Child Nutrition Cluster				<u>707,433</u>	<u>589,509</u>	<u>1,296,942</u>
Child and Adult Care Food Program	Indiana Department of Education					
School Lunch Program		10.558	FY 22-23, FY 23-24	<u>3,491</u>	<u>3,927</u>	<u>7,418</u>
Pandemic EBT Administrative Costs	Indiana Department of Education					
P-EBT Administrative Cost Grant		10.649	FY 2023	<u>628</u>	<u>-</u>	<u>628</u>
Total - Department of Agriculture				<u>711,552</u>	<u>593,436</u>	<u>1,304,988</u>
<u>Department of Education</u>						
Special Education Cluster(IDEA)						
Special Education Grants to States	Indiana Department of Education					
IDEA, Part B		84.027	21611-158-PN01	355,137	-	355,137
Paraprofessional Training Grant 2023-2024		84.027	A58-4-24DL-0277	-	7,200	7,200
IDEA, Part B		84.027	22611-158-PN01	-	290,820	290,820
IDEA, Part B		84.027	23611-158-PN01	-	101,627	101,627
COVID-19 - Supplemental Funding - IDEA, Part B		84.027X	21611-158-ARP	<u>-</u>	<u>49,483</u>	<u>49,483</u>
Total - Special Education Grants to States				<u>355,137</u>	<u>449,130</u>	<u>804,267</u>
Special Education Preschool Grants	Indiana Department of Education					
IDEA, Preschool		84.173	22619-158-PN01	10,721	11,021	21,742
IDEA, Preschool		84.173	23619-158-PN01	-	11,258	11,258
COVID-19 - Supplemental Funding - IDEA, Preschool		84.173X	21619-158-ARP	<u>-</u>	<u>4,085</u>	<u>4,085</u>
Total - Special Education Preschool Grants				<u>10,721</u>	<u>26,364</u>	<u>37,085</u>
Total - Special Education Cluster(IDEA)				<u>365,858</u>	<u>475,494</u>	<u>841,352</u>

(Continued)

EASTERN GREENE SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the period of July 1, 2022 through June 30, 2024

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-23	Total Federal Awards Expended 06-30-24	Total Federal Awards Expended 07-01-22 to 06-30-24
Title I Grants to Local Educational Agencies	Indiana Department of Education					
Title I, Part A		84.010A	S010A210014	\$ 211,887	\$ -	\$ 211,887
Title I, Part A		84.010A	S010A220014	109,367	126,749	236,116
Title I, Part A		84.010A	S010A230014	-	214,382	214,382
Total - Title I Grants to Local Educational Agencies				<u>321,254</u>	<u>341,131</u>	<u>662,385</u>
Supporting Effective Instruction State Grants	Indiana Department of Education					
Title II, Part A		84.367A	S367A200013	28,645	3,400	32,045
Title II, Part A		84.367A	S367A210013	24,634	27,136	51,770
Title II, Part A		84.367A	S367A220013	-	20,552	20,552
Total - Supporting Effective Instruction State Grants				<u>53,279</u>	<u>51,088</u>	<u>104,367</u>
Student Support and Academic Enrichment	Indiana Department of Education					
Title IV, Part A		84.424	S424A200015	14,685	-	14,685
Title IV, Part A		84.424	S424A220015	-	15,870	15,870
Total - Student Support and Academic Enrichment				<u>14,685</u>	<u>15,870</u>	<u>30,555</u>
COVID-19 - Education Stabilization Fund	Indiana Department of Education					
Elementary and Secondary School Emergency Relief (ESSER I) Fund		84.425D	S425D200013	24,063	-	24,063
Elementary and Secondary School Emergency Relief (ESSER II) Fund		84.425D	S425D210013	-	111,995	111,995
Elementary and Secondary School Emergency Relief (ESSER III) Fund		84.425U	S425U210013	293,848	600,807	894,655
Total - COVID- 19 - Education Stabilization Fund				<u>317,911</u>	<u>712,802</u>	<u>1,030,713</u>
Total - Department of Education				<u>1,072,987</u>	<u>1,596,385</u>	<u>2,669,372</u>
<u>Department of Health and Human Services</u>						
Medicaid Cluster	Family and Social Services Administration					
Medical Assistance Program		93.778	FY 22-23, FY 23-24	35,025	36,402	71,427
Total - Medical Assistance Program				<u>35,025</u>	<u>36,402</u>	<u>71,427</u>
Total - Department of Health and Human Services				<u>35,025</u>	<u>36,402</u>	<u>71,427</u>
<u>Department of Homeland Security</u>						
Disaster Grants - Public Assistance	Indiana Department of Education	97.036	385PA4515000000	5,828	-	5,828
Total - Disaster Grants - Public Assistance				<u>5,828</u>	<u>-</u>	<u>5,828</u>
Total - Department of Homeland Security				<u>5,828</u>	<u>-</u>	<u>5,828</u>
Total federal awards expended				<u>\$ 1,825,392</u>	<u>\$ 2,226,223</u>	<u>\$ 4,051,615</u>

See accompanying notes to the schedule of expenditure of federal awards.

EASTERN GREENE SCHOOLS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the period of July 1, 2022 through June 30, 2024

NOTE 1 - BASIS OF PRESENTATION

A. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the School Corporation under programs of the federal government for the period of July 1, 2022 through June 30, 2024. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the School Corporation, it is not intended to and does not present the financial position of the School Corporation.

The Uniform Guidance requires an annual audit of nonfederal entities expending a total amount of federal awards equal to or in excess of \$750,000 in any fiscal year unless by constitution or statute a less frequent audit is required. In accordance with Indiana Code (IC 5-11-1-25), audits of school corporations shall be conducted biennially. Such audits shall include both years within the biennial period.

B. Other Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received.

NOTE 2 - INDIRECT COST RATE

The School Corporation has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 3 - OTHER INFORMATION

The School Corporation did not have any subrecipient activity for the period of July 1, 2022 through June 30, 2024.

NOTE 4 - NON-CASH PROGRAMS (COMMODITIES)

Commodities donated to the School Corporation by the U.S. Department of Agriculture (USDA) of \$99,048 are valued based on the USDA's donated commodity price list. These are shown as part of the National School Lunch Program (10.555).

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENT PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Those Charged with Governance
Eastern Greene Schools
Greene County, Indiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of the Eastern Greene Schools ("School Corporation"), which comprise the statement of receipts, disbursements, other financing sources (uses), and cash and investment balances of the School Corporation as of June 30, 2024 and for the period July 1, 2022 through June 30, 2024 and the related notes to the financial statement, which collectively comprise the School Corporation's financial statement, and have issued our report thereon dated March 6, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the School Corporation's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001 that we consider to be a material weakness.

(Continued)

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School Corporation's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The School Corporation's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the School Corporation's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The School Corporation's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Crowe LLP

Indianapolis, Indiana
March 6, 2025

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR FEDERAL PROGRAM; REPORT ON
INTERNAL CONTROL OVER COMPLIANCE

Those Charged with Governance
Eastern Greene Schools
Greene County, Indiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Eastern Greene Schools' (School Corporation) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the School Corporation's major federal programs for the period of July 1, 2022 through June 30, 2024. The School Corporation's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School Corporation complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the period of July 1, 2022 through June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School Corporation and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the School Corporation's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the School Corporation's federal programs.

(Continued)

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School Corporation's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School Corporation's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School Corporation's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the School Corporation's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-002 and 2024-003 to be material weaknesses.

(Continued)

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the School Corporation's responses to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The School Corporation's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.


Crowe LLP

Indianapolis, Indiana
March 6, 2025

EASTERN GREENE SCHOOLS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 July 1, 2022 through June 30, 2024

Section I – Summary of Auditor’s Results

Financial Statement

Type of auditor’s report issued: Adverse as to GAAP, Unmodified
as to regulatory basis

Internal control over financial reporting:

Material weakness(es) identified? X Yes No

Significant deficiencies identified not
considered to be material weaknesses? Yes X None Reported

Noncompliance material to financial statement
noted? Yes X No

Federal Awards

Internal control over major programs:

Material weakness(es) identified? X Yes No

Significant deficiencies identified not
considered to be material weaknesses? Yes X None Reported

Type of auditor’s report issued on compliance for
major programs: Unmodified

Any audit findings disclosed that are required to
be reported in accordance with
2CFR 200.516(a)? X Yes No

Identification of major programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
84.027, 84.027X, 84.173, 84.173X	Special Education Cluster
84.425D, 84.425U	COVID-19 - Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? Yes X No

(Continued)

EASTERN GREENE SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2022 through June 30, 2024

Section II – Financial Statement Findings

FINDING 2024-001

Subject: Preparation of the Schedule of Expenditures of Federal Awards
Audit Findings: Material Weakness

Criteria: The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . . There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . .

The Green Book identifies a list of control activity categories that are meant only to illustrate the range and variety of control activities; the list is by no means all inclusive, but is reproduce here for reference purposes:

- Accurate and timely recording of transactions. . . ."

2 CFR 200.508 states in part:

"The auditee must: . . .

(b) Prepare appropriate financial statements, including the schedule of expenditures of Federal Awards in accordance with § 200.510 Financial statements. . . ."

2 CFR 200.510(b) states:

"*Schedule of expenditures of Federal awards*. The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

(1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within a cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.

(2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.

(Continued)

EASTERN GREENE SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2022 through June 30, 2024

Section II – Financial Statement Findings (Continued)

FINDING 2024-001 (Continued)

(3) Provide total Federal awards expended for each individual Federal program and the assistance listing number (ALN) or other identifying number when the ALN information is not available. For a cluster of programs also provide the total for the cluster.

(4) Include the total amount provided to subrecipients from each Federal program.

5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.

(6) Include notes that describe that significant accounting policies used in preparing the schedule and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs."

Condition: The School Corporation did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA).

Cause: Management had not established a formal, documented system of internal control designed to ensure proper reporting of the SEFA.

Context: The federal grant information entered and submitted in the Indiana Gateway for Government Units financial reporting system was the source of the SEFA. The SEFA was reviewed prior to submission. However, it was not reviewed in enough detail to prevent the following errors that resulted in the understatement on the SEFA of \$43,760 for the period July 1, 2022, through June 30, 2024:

- The Child Nutrition Cluster (10.553, 10.555) expenditures were understated by \$140,782
- Child and Adult Care Food Program (10.558) expenditures were overstated by \$103,478
- Pandemic EBT Administrative Costs (10.649) expenditures were understated by \$628
- Disaster Grants – Public Assistance (97.036) expenditures were understated by \$5,828

Audit adjustments were proposed, accepted by the School Corporation, and made to the SEFA to correct the issues noted above.

Effect: Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the Context section.

Identification as a repeat finding, if applicable: This is a repeat finding from the immediately prior audit report. The prior audit finding was 2022-001.

Recommendation: We recommended that the School Corporation's management establish a formal review over the SEFA to ensure amounts reported are accurate. The School Corporation should establish a documented, secondary review to ensure the amounts reported on the SEFA agree to the supporting federal receipt fund ledger detail.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and has prepared a corrective action plan.

(Continued)

EASTERN GREENE SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2022 through June 30, 2024

Section III – Federal Award Findings and Questioned Costs

FINDING 2024-002

Information on the federal program:

Subject: Education Stabilization Fund – Internal Controls
Federal Agency: Department of Education
Federal Program: COVID-19 – Education Stabilization Fund
Assistance Listing Number: 84.425U
Federal Award Numbers: S425U210013
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Equipment and Real Property Management
Audit Findings: Material Weakness

Criteria: 2 CFR 200.313(d) states in part:

"Management requirements. Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a Federal award, until disposition takes place will, as a minimum, meet the following requirements:

- (1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the FAIN), who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.
- (2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
- (3) A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.
- (4) Adequate maintenance procedures must be developed to keep the property in good condition.
..."

Condition: An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Equipment and Real Property Management Requirements compliance requirements.

Cause: The School Corporation's management had not developed a system of internal controls to ensure compliance with the compliance requirements listed above.

Effect: The failure to establish an effective internal control system placed the School Corporation at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the programs.

(Continued)

EASTERN GREENE SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2022 through June 30, 2024

Section III – Federal Award Findings and Questioned Costs (Continued)

FINDING 2024-002 (Continued)

Questioned Costs: There were no questioned costs identified.

Context: We noted the School Corporation expended approximately \$63,000 and \$44,000 on pump and HVAC replacements, respectively. These assets were charged to the ESSER III (84.425U) grant award. It was noted these capital asset acquisitions were not reported on the capital asset listing for the School Corporation as of June 30, 2024. Additionally, we noted the School Corporation's capital asset listing did not contain all the required information, including the source of funding for the property, outlined in the criteria above.

Identification as a repeat finding: No.

Recommendation: We recommend the School Corporation update the capital asset listing at least annually to include all equipment and real property acquisitions and review for potential capital asset dispositions. The capital asset listing should include all required information to track capital asset acquisitions purchased with federal funding.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and has prepared a corrective action plan.

FINDING 2024-003

Information on the federal program:

Subject: Education Stabilization Fund (ESSER) – Internal Controls
Federal Agency: Department of Education
Federal Program: COVID-19 – Education Stabilization Fund
Assistance Listing Number: 84.425D, 84.425U
Federal Award Numbers and Years (or Other Identifying Numbers): S425D200013, S425D210013, S425U210013
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Reporting
Audit Finding: Material Weakness

Criteria: 2 CFR section 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

2 CFR 200.302(b) states in part:

"The financial management system of each non-Federal entity must provide for the following:

(Continued)

EASTERN GREENE SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2022 through June 30, 2024

Section III – Federal Award Findings and Questioned Costs (Continued)

FINDING 2024-003 (Continued)

(2) Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements set forth in §§ 200.328 Financial reporting"

34 CFR 76.722 states:

"A State may require a subgrantee to submit reports in a manner and format that assists the State in complying with the requirements under 34 CFR 76.720 and in carrying out other responsibilities under the program."

Condition: An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Reporting compliance requirements.

Cause: The School Corporation's management had not developed a system of internal controls to ensure compliance with the compliance requirements listed above.

Effect: The failure to establish an effective internal control system placed the School Corporation at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the programs.

Questioned Costs: There were no questioned costs identified.

Context: The School Corporation was required to submit Annual Data Reports to the Indiana Department of Education (IDOE) each year during the audit period to meet federal reporting requirements for ESSER grant awards. We noted that the ESSER I, ESSER III and CrossAct amounts reported for the period of July 1, 2021 through June 30, 2022 (\$3,070, \$745,718 and 119 employees respectively) did not agree to the underlying expenditure and employee records (\$7,062, \$754,729 and 207 employees respectively) for the same period.

Additionally, we noted that the ESSER II, ESSER III and CrossAct amounts reported on the period of July 1, 2022 through June 30, 2023 (\$452,658, \$117,344 and 117 employees respectively) did not agree to the underlying expenditure and employee records (\$62,794, \$459,556 and 207 employees respectively) for the same period.

Of the eight reports the School Corporation was required to submit during the audit period, auditable evidence of review and approval of these reports was only provided for two.

Identification as a repeat finding: Yes, see Finding 2022-002.

Recommendation: We recommend someone other than the preparer of the report perform a documented review prior to submission to validate the accuracy and completeness of the data submitted.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and has prepared a corrective action plan.



Eastern Greene Schools

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CORRECTIVE ACTION PLAN

FINDING 2024-001

Subject: Preparation of the Schedule of Expenditures of Federal Awards
Audit Findings: Material Weakness

Condition: The School Corporation did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA).

Context: The federal grant information entered and submitted in the Indiana Gateway for Government Units financial reporting system was the source of the SEFA. The SEFA was reviewed prior to submission. However, it was not reviewed in enough detail to prevent the following errors that resulted in the understatement on the SEFA of \$383,163 for the period July 1, 2022, through June 30, 2024: The Child Nutrition Cluster (10.553, 10.555) expenditures were understated by \$140,782, Child and Adult Care Food Program (10.558) expenditures were overstated by \$103,478, Pandemic EBT Administrative Costs (10.649) expenditures were understated by \$628, Disaster Grants – Public Assistance (97.036) expenditures were understated by \$5,828.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and has prepared a corrective action plan. The Corporation Treasurer will actively work to review all entries and submissions with the assistance of the Grant Administrator. The Treasurer and Administrator will sign off on documentation before submission.

Responsible party and timeline for completion: The Corporation Treasurer will be responsible effective immediately.



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FINDING 2024-002

Information on the federal program:

Subject: Education Stabilization Fund – Internal Controls

Federal Agency: Department of Education

Federal Program: COVID-19 – Education Stabilization Fund

Assistance Listing Number: 84.425U

Federal Award Numbers: S425U210013

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Equipment and Real Property Management

Audit Findings: Material Weakness

Condition: An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Equipment and Real Property Management Requirements compliance requirements.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and has prepared a corrective action plan. The Treasurer will prepare all necessary documentation and have it reviewed by the Grants Administrator to ensure that we are in compliance with the grant agreement. Both parties will sign as verification of agreement.

Responsible party and timeline for completion: The Corporation Treasurer will be responsible effective immediately.



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FINDING 2024-003

Information on the federal program:

Subject: Education Stabilization Fund (ESSER) – Internal Controls

Federal Agency: Department of Education

Federal Program: COVID-19 – Education Stabilization Fund

Assistance Listing Number: 84.425D, 84.425U

Federal Award Numbers and Years (or Other Identifying Numbers): S425D200013, S425D210013, S425U210013

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Reporting

Audit Finding: Material Weakness

Condition: An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Reporting compliance requirements.

Context: The School Corporation was required to submit four Annual Data Reports to the Indiana Department of Education (IDOE) each year during the audit period to meet federal reporting requirements for ESSER grant awards. We noted that the ESSER I, ESSER III and CrossAct amounts reported on the Year 3 report (\$3,070, \$745,718 and 119 employees respectively) did not agree to the underlying expenditure and employee records (\$7,062, \$754,729 and 207 employees respectively).

Additionally, we noted that the ESSER II, ESSER III and CrossAct amounts reported on the Year 4 report (\$452,658, \$117,344 and 117 employees respectively) did not agree to the underlying expenditure and employee records (\$62,794, \$459,556 and 207 employees respectively). Of the eight reports the School Corporation was required to submit during the audit period, auditable evidence of review and approval of these reports was only provided for two.



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Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and has prepared a corrective action plan. The Treasurer will work with the Grants Administrator to ensure that submissions are checked by both positions. Files will be kept with all documentation relating to the grant. A better understanding of the grant will result from regular meetings with the Treasurer and Grants Administrator to ensure accuracy. Both positions will sign off prior to submission.

Responsible party and timeline for completion: The Corporation Treasurer will be responsible effective immediately.



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2022-001

Subject: Preparation of the Schedule of Expenditures of Federal Awards

Audit Findings: Material Weakness

Condition: The School Corporation did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA).

Context: The federal grant information entered and submitted in the Indiana Gateway for Government Units financial reporting system was the source of the SEFA. The SEFA was reviewed prior to submission. However, it was not reviewed in enough detail to prevent the following errors that resulted in the understatement of the total federal awards expended on the SEFA by approximately \$687,000 for the period July 1, 2020, through June 30, 2022:

1. ALN 84.425 - The Education Stabilization Fund expenditures were understated by approximately \$627,000 related to ARP ESSER funds
2. The Child Nutrition Cluster expenditures were understated by approximately \$274,000 largely as a result of certain Child Nutrition Cluster expenditures being recorded under ALN 10.558. Similarly, ALN 10.558 expenditures were overstated by approximately \$271,000
3. The Special Education Cluster expenditures were understated by approximately \$47,000
4. ALN 84.424 expenditures were understated by approximately \$10,000

Audit adjustments were proposed, accepted by the School Corporation, and made to the SEFA to correct the issues noted above.

Status: Not resolved. See Finding 2024-001.

FINDING 2022-002

Subject: Education Stabilization Fund – Annual Data Report

Federal Agency: Department of Education

Federal Program: COVID-19 – Education Stabilization Fund

Assistance Listing Number: 84.425D

Federal Award Number and Year (or Other Identifying Numbers): S425D200013

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Reporting



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Audit Finding: Material Weakness

Condition: The School Corporation did not have a documented review control in place to ensure the annual data report was reviewed by someone other than the preparer.

Context: There was no documented review by someone other than the preparer of the Annual Data Report to ensure the information submitted was complete and accurate. Additionally, the ESSER II Year 1 Annual Data Report submitted to the Indiana Department of Education did not disclose any expenditures and was therefore, understated by approximately \$394,000.

Status: Not resolved. See Finding 2024-003.

FINDING 2022-003

Information on the federal program:

Subject: Child Nutrition Cluster – Reporting

Federal Agency: Department of Education

Federal Program: School Breakfast Program, National School Lunch Program

Assistance Listing Number: 10.553, 10.555, 10.559

Federal Award Number and Year (or Other Identifying Numbers): FY2021, FY2022

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Reporting

Audit Finding: Significant Deficiency

Condition: An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the reporting compliance requirement.

Context: We noted that for one sponsor claim reimbursement in a sample of four claims, the Food Service Director prepared the sponsor claim reimbursement summary without a secondary, documented review before the submission of the claim to ensure the accuracy of the sponsor claim reimbursement summary.

Status: Finding resolved.



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Finding 2022-004

Subject: Child Nutrition Cluster – Internal Controls

Federal Agency: Department of Agriculture

Federal Program: School Breakfast Program, National School Lunch Program, Summer Food Service Program for Children

Assistance Listing Number: 10.533, 10.555, 10.559

Federal Award Number and Year (or Other Identifying Numbers): FY2021, FY2022

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Procurement and Suspension and Debarment

Audit Finding: Significant Deficiency

Condition: An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the Child Nutrition Program and Procurement and Suspension and Debarment compliance requirements.

Context: For one of our procurement selections, out of a sample of two, the School Corporation was not able to provide verification that the vendor was not suspended or debarred.

Status: Finding resolved.